

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 212

Introduced by Cornett, 45.

Read first time January 13, 2009

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-5001, 77-5005, and 77-5016, Revised Statutes
3 Cumulative Supplement, 2008; to authorize hearings by a
4 single commissioner of the Tax Equalization and Review
5 Commission; to harmonize provisions; and to repeal the
6 original sections.
7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-5001, Revised Statutes Cumulative
2 Supplement, 2008, is amended to read:

3 77-5001 Sections 77-5001 to 77-5031 and section 3 of this
4 act shall be known and may be cited as the Tax Equalization and
5 Review Commission Act.

6 Sec. 2. Section 77-5005, Revised Statutes Cumulative
7 Supplement, 2008, is amended to read:

8 77-5005 (1) Within ten days after appointment, the
9 commissioners shall meet at their office in Lincoln, Nebraska,
10 and enter upon the duties of their office.

11 (2) A majority of the commission or, in cases when a
12 panel of three commissioners hears a case, a majority of the
13 panel shall at all times constitute a quorum to transact business,
14 and one vacancy shall not impair the right of the remaining
15 commissioners to exercise all the powers of the commission.

16 (3) Any investigation, inquiry, or hearing held or
17 undertaken by the commission may be held or undertaken by or
18 before a panel of three commissioners or by one commissioner in
19 those appeals designated for hearing pursuant to section 3 of this
20 act.

21 (4) All investigations, inquiries, hearings, and
22 decisions of a panel of commissioners and every order made by a
23 panel of commissioners or by a single commissioner pursuant to
24 section 3 of this act shall be deemed to be the order of the
25 commission. The full commission, on an application made within

1 thirty days after the date of an order, may grant a rehearing
2 and determine de novo any decisions of or orders made by a panel
3 of commissioners except an order dismissing an appeal or petition
4 for failure of the appellant or petitioner to appear at a hearing
5 on the merits. The thirty-day filing period for appeals under
6 subsection (2) of section 77-5019 shall be tolled while a motion
7 for rehearing is pending.

8 (5) Any order entered by a single commissioner may be
9 appealed to the commission for rehearing by the full commission or
10 a panel of the commission as provided in subsection (4) of this
11 section.

12 ~~(5)~~ (6) All hearings or proceedings of the commission
13 shall be open to the public.

14 ~~(6)~~ (7) The Open Meetings Act applies only to hearings
15 or proceedings of the commission held pursuant to the rulemaking
16 authority of the commission.

17 Sec. 3. (1) A single commissioner may hear an appeal and
18 appeals consolidated with it when:

19 (a) The taxable value of each parcel is one million
20 dollars or less as determined by the county board of equalization;

21 (b) Each parcel is used for single-family residential
22 purposes; and

23 (c) The appeal has been designated for hearing pursuant
24 to this section by the chairperson of the commission or in such
25 other manner as the commission may provide in its rules and

1 regulations.

2 (2) A proceeding held before a single commissioner shall
3 be informal. The usual common-law or statutory rules of evidence
4 shall not apply, and the commissioner may consider and utilize
5 all matter presented at the proceeding in making his or her
6 determination.

7 (3) Any party to an appeal designated for hearing
8 pursuant to this section or the commission's rules and regulations
9 before a single commissioner may elect to have the appeal heard by
10 a panel of the commission.

11 (4) The case file shall constitute the record of a
12 proceeding by a single commissioner. No recording of the proceeding
13 shall be made of a hearing held before a single commissioner.

14 (5) A request for rehearing an appeal heard pursuant to
15 this section by a panel of the commission shall be made as provided
16 in section 77-5005.

17 (6) A county board of equalization may designate the
18 county assessor as an ex officio, nonvoting member of the county
19 board of equalization for purposes of a hearing pursuant to this
20 section. The county assessor may designate one or more persons to
21 act on his or her behalf as an ex officio, nonvoting member of the
22 county board of equalization for purposes of a hearing pursuant to
23 this section.

24 Sec. 4. Original sections 77-5001 and 77-5005, Revised
25 Statutes Cumulative Supplement, 2008, are repealed.